



NASA Financial Management Manual

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FMM 9650 TREASURY/NASA TRANSACTIONS AND RELATIONSHIPS

FMM 9652 RECEIPT, APPROPRIATION, AND FUND ACCOUNTS RELATING TO FINANCIAL OPERATIONS

9652-1 SCOPE

This portion of the chapter (FMM 9652-1 through 9652-4) describes the receipt, appropriation (expenditure), and fund accounts administered by NASA. The account symbols and titles are discussed and listed for reference.

9652-2 DESCRIPTIONS OF FUND ACCOUNTS

A fund account is a deposit or accumulation of resources which is appropriated for or devoted to a specific purpose in accordance with laws or regulations. The identification and application of fund accounts are done so as to segregate receipt and appropriation (expenditure) fund accounts. All Government transactions are identified with applicable fund groups and classified within fund groups through the assignment of numeric or alphanumeric account symbols (or combinations thereof). The symbol assigned to an account is determined after consideration of the Government's relationship to the account, the source of the receipt, and the availability of the fund for expenditure. Within Treasury's central accounting system, receipt and appropriation (expenditure) fund accounts are categorized using the following classifications:

- a. **GENERAL FUND EXPENDITURE ACCOUNTS.** General fund expenditure accounts are established to record amounts appropriated by Congress to be expended for the general support of the Government.
- b. **GENERAL FUND RECEIPT ACCOUNTS.** General fund receipt accounts are credited with all receipts that are not earmarked by law for a specific purpose.



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- c. **REVOLVING FUND ACCOUNTS.** These are funds authorized by specific provisions of law to finance a continuing cycle of operations in which expenditures generate receipts and the receipts are available for expenditure without further action by Congress. They are classified as (1) public enterprise funds where receipts come primarily from sources outside the Government, and (2) intragovernmental funds where receipts come primarily from other appropriations or funds.
- d. **SPECIAL FUND EXPENDITURE ACCOUNTS.** Special fund expenditure accounts are established to record amounts appropriated from special fund receipts to be expended for special programs in accordance with specific provisions of law.
- e. **SPECIAL FUND RECEIPT ACCOUNTS.** Special fund receipt accounts are credited with receipts from specific sources which are earmarked by law for a specific purpose, but which are not generated from a cycle of operations. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements.
- f. **DEPOSIT FUND ACCOUNTS.** The deposit fund (liability) classification is proper for any account which meets any one of the four following criteria:
 - (1) Moneys withheld by the Government from payments for goods and services received. This type of transaction may be treated as a deposit fund liability only when a budget account has been charged and the funds are being held by the Government pending payment, e.g., payroll deductions for savings bonds or State income taxes.
 - (2) Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian.
 - (3) Moneys held by the Government awaiting distribution on the basis of a legal determination or investigation. This category will include moneys in dispute (between the Government and outside parties) where ownership is in doubt and there is no present basis for estimating ultimate distribution.
 - (4) Unidentified Remittances. The remittances will be credited as suspense items outside the budget (deposit fund suspense account 80X6875) unless there is a reasonable presumption that they will be credited ultimately to a receipt, appropriation (expenditure), or fund account within the budget, in which case amounts should be credited to the Budget Clearing Account.
- g. **TRUST FUND EXPENDITURE ACCOUNTS.** Trust fund expenditure accounts are established to record amounts appropriated from trust fund receipts to be expended in carrying out specific purposes or programs in accordance with the terms of a trust agreement or statute.



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- h. **TRUST FUND RECEIPT ACCOUNTS.** Trust fund receipt accounts are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements.
- i. **MANAGEMENT FUND ACCOUNTS.** These are working fund accounts authorized by law to facilitate accounting for the administration of intragovernmental activities other than a continuing cycle of operations.
- j. **CONSOLIDATED WORKING FUND ACCOUNTS.** These are accounts established to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law. Consolidated working funds are credited with advances from more than one appropriation for the procurement of goods or services to be furnished by the performing agency with the use of its own facilities within the same fiscal year. These accounts are subject to the fiscal year limitations of the appropriations or funds from which advanced.
- k. **BUDGET CLEARING ACCOUNT (SUSPENSE), 80F3875.** Will be used for unidentified remittances presumed to be applicable to budget accounts in general, but required to be held in suspense because the specific account to be credited is not yet known. The use of this account gives immediate budget effect with respect to all items for which ultimate credit to a budget account is a reasonable presumption. However, Centers should make every effort to maintain a minimum balance in this account by transferring moneys initially classified in this account to the proper one as expeditiously as possible.
- l. **TRANSFER APPROPRIATION ACCOUNTS.** These accounts are established to receive (and subsequently obligate and disburse) allocations which are treated as nonexpenditure transactions at the time the allocation is made. These accounts carry symbols identified with the original appropriation from which moneys were advanced. This account is symbolized by adding the receiving agency's department prefix to the original appropriation or fund account symbol. In some cases a bureau suffix is added to show that the transfer is being made to a particular bureau within the receiving department, e.g., 14-20X1234(10) represents a transfer of funds initially appropriated to the Department of the Treasury being transferred to bureau 10 (National Park Service) in department 14 (Interior).

9652-3 SYMBOLS AND TITLES

a. ASSIGNMENT OF SYMBOLS AND TITLES

- (1) The Department of the Treasury, Financial Management Service, Accounting Control Division along with OMB is responsible for assigning receipt and appropriation (expenditure) fund account symbols and titles consistent with the promulgation of principles and standards prescribed by the Comptroller General of the United States.



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- (2) The Office of Management and Budget and the General Accounting Office are responsible for determining that the symbols and titles designated by the Department of the Treasury are consistent with the principles established by regulations and related laws and meet the needs of the agencies.

b. CONFIGURATION OF SYMBOLS

- (1) Appropriation (expenditure) account symbols consist of seven or more digits. The first two digits identify the agency. The next digit(s) or alpha character represents the period of availability for obligation. The last four digits identify the specific appropriation by fund group. The middle characters can be one or three. The configuration of appropriation (expenditure) symbols for NASA are as follows:

- (a) The first two digits of the symbol would be 80 which represent NASA.

- (b) The symbolization identifying the period of availability for incurring obligations is configured as follows:

- 1 Annual Appropriations. A single digit is used to identify the last digit of the fiscal year of availability. Used for the Research and Program Management, the Office of the Inspector General, and the Mission Support Appropriations.
 - 2 Multiple-Year Appropriation. Two digits separated by a slash (/) are used to indicate a multiple-year appropriation. The digit preceding the slash gives the last digit of the first fiscal year the appropriation is available for obligation, and the digit following the slash identifies the last digit of the final fiscal year the appropriation is available for obligation. Used for the Research and Program Management Supplemental (1993); Research and Development; Space Flight, Control and Data Communications; Construction of Facilities (nondiscrete authority); Science, Aeronautics and Technology; Human Space Flight; and Mission Support appropriations.
 - 3 No-Year Appropriation. An "X" is used to indicate a no-year appropriation which is available for obligations for an indefinite period of time. Used for Research and Development ('77 and Prior or 1994); Construction of Facilities (discrete authority); Space Flight, Control and Data Communications (1987, 1991 and 1994); Human Space Flight; Science, Aeronautics and Technology; and Mission Support appropriations.



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- 4 Closed Accounts. A "C" is used to indicate a closed account of an expired appropriation (an appropriation which is no longer available for obligation, but is available for payment of existing obligations is an expired appropriation) that has subsequently been closed (an appropriation at the end of the fifth full year following the expiration of authority to incur obligations becomes a closed appropriation and unliquidated obligations are cancelled). See example below.

Appropriation Account	Expired	Closed and Obligations Canceled
8010103	9/30/91	9/30/96
801/2/0105	9/30/92	9/30/97
801/20108	9/30/92	9/30/97
801/30107	9/30/93	9/30/98

- (c) The identification of appropriation (expenditure) account fund group classifications is contained in the last four digits of the symbol. The major fund groups are:

General Fund	0100-3899
Consolidated Working Fund	3900-3959
Management Fund	3960-3999
Revolving Fund	4000-4999
Special Fund	5000-5999
Deposit Fund	6000-6999
Trust Fund	8000-8999

NASA appropriation (expenditure) fund group classifications are:

0103 - Research and Program Management
0105 - Space Flight, Control and Data Communications
0107 - Construction of Facilities
0108 - Research and Development
0109 - Office of Inspector General
0110 - Science, Aeronautics and Technology
0111 - Human Space Flight
0112 - Mission Support
6555 - Advances, Space Transportation Systems
6559 - Advances, Center Negotiated Agreements
6560 - Advances, Domestic Agreements, Deposit Funds
8978 - Science, Space, and Technology Education Trust Fund
8979 - International Cooperation - NASA
8980 - Gifts and Donations



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(2) Receipt account symbols consist of six digits. The first two digits identify the Agency administratively responsible and the last four digits identify the account within the fund group.

(a) The first two digits of the symbol would be 80 which represent NASA.

(b) The last four digits are assigned by the Department of the Treasury in the Treasury Financial Manual Part 2, Chapter 1500, Appendix No. 1. The most frequently used accounts are listed below.

9652-4 NASA APPROPRIATION (EXPENDITURE), DEPOSIT FUND, TRUST FUNDS, AND RECEIPT ACCOUNT SYMBOL AND TITLES

a. APPROPRIATION (EXPENDITURE) FUND ACCOUNTS

<u>Symbol</u>	<u>Title</u>
80!0103	Research and Program Management (One-Year Appropriation) 1994 and Prior
!	Last Digit of the Fiscal Year Available for Obligation i.e., 8030103 or 8040103
80!/*0103	Research and Program Management (Two-Year Appropriation) i.e., 803/40103 1993-1994
80X0105	Space Flight, Control and Data Communications - 1987, 1991 or 1994 (No-year Appropriation)
80!/*0105	Space Flight, Control and Data Communications (Multi-year Appropriation) 1994 and Prior
!	Last Digit of the First Fiscal Year Available for Obligation
*	Last Digit of the Final Fiscal Year Available for Obligation i.e., 804/50105 1994-1995
80X0107	Construction of Facilities - Discrete Authority (No-Year Appropriation) 1994 and Prior



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80!/*0107	Construction of Facilities - Non discrete Authority (Multi-Year Appropriation) 1994 and Prior
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 801/30107 1991-1993 or 802/40107 1992-1994
80X0108	Research and Development - 1977 and Prior or 1994 (No-Year Appropriation)
80!/*0108	Research and Development - 1978 thru 1994 (Multi-Year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 801/20108 1991-1992 or 802/30108 1992-1993
80!0109	Office of Inspector General (One- Year Appropriation)
!	Last digit of the Fiscal Year Available for Obligations i.e., 8050103 1995
80X0110	Science, Aeronautics and Technology, Construction of Facilities - 1995 and Subsequent (No- Year Appropriation)
80!/*0110	Science, Aeronautics and Technology - 1995 and Subsequent (Two-Year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/60108 1995-1996



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80!0110	Science, Aeronautics and Technology (One-Year Appropriation)
!	Last Digit of the Fiscal Year Available for Obligation i.e., 8050110 1995
80X0111	Human Space Flight, Construction of Facilities - 1995 and Subsequent (No- Year Appropriation)
80!/*0111	Human Space Flight - 1995 and Subsequent (Two-Year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/60111 1995-1996
80X0112	Mission Support, Construction of Facilities - 1995 and Subsequent (No- Year Appropriation)
80!0112	Mission Support (One-Year Appropriation)
!	Last Digit of the Fiscal Year Available for Obligation i.e., 8050112 1995 or 8060112 1996
80!/*0112	Mission Support - 1995 and Subsequent (Two-Year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/60112 1995-1996



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80!/*0112	Mission Support, Construction of Facilities - 1995 and Subsequent (Multi-year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/70112 1995-1997
80!/*0113	National Aeronautical Facilities 1995 and Subsequent (Multi-Year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/70113 1995-1997

b. CLEARING ACCOUNTS

<u>Symbol</u>	<u>Title</u>
80F3845	Proceeds of Sales, Personal Property
80F3875	Budget Clearing Account (Suspense)
80F3878	Deposits in Transit Differences (Suspense)
80F3879	Undistributed and Letter of Credit Differences (Suspense)
80F3880	Unavailable Check Cancellations and Overpayments (Suspense)



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c. DEPOSIT FUND ACCOUNTS

<u>Symbol</u>	<u>Title</u>
80X6050	Employees' Payroll Allotment Account United States Savings Bonds
80X6275	Withheld State and Territorial Income Taxes
80X6555	Advances, Reimbursable Agreements
80X6559	Advances, Center Negotiated Agreements
80X6875	Suspense

d. TRUST FUND ACCOUNTS

<u>Symbol</u>	<u>Title</u>
80X8550	Endeavor Teacher Fellowship Trust Fund
80X8978	Science, Space and Technology Education Trust Fund
80X8979	International Cooperation, National Aeronautics and Space Administration (Inactive)
80X8980	Gifts and Donations, National Aeronautics and Space Administration
24X8135.1(80)	Deductions from Employees Salaries, Civil Service Retirement and Disability Fund
24X8135.2(80)	Employing Agency Contributions, Civil Service Retirement and Disability Fund
24X8135.3(80)	Voluntary Contributions, Donations, Service Credit Payments, etc., Civil Service Retirement and Disability Fund
24X8135.7(80)	Employing Agency Payments for Salaries of Reemployed Annuitants, Civil Service Retirement and Disability Fund



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24X8135.8(80) Credits for Withholding and
Contributions, Civil Service
Retirement and Disability Fund

e. RECEIPT ACCOUNT SYMBOLS

- (1) Fines, Penalties and Forfeitures. Moneys received from levies imposed for violation of laws and regulations, confiscated or unclaimed funds, and proceeds from confiscated or unclaimed property.

<u>Symbol</u>	<u>Title</u>
801030	Fines, penalties, and forfeitures, immigration and labor laws
801060	Forfeitures of unclaimed money and property
801099	Fines, penalties, and forfeitures, not otherwise classified. (This account is used for the deposit of moneys received from airlines as compensation for denied boarding.)

- (2) Gifts and Contributions. Funds or proceeds from property voluntarily transferred to the Government without compensation or valuable consideration.

<u>Symbol</u>	<u>Title</u>
801210	Contributions to "conscience fund"
801299	Gifts to the United States, not otherwise classified

- (3) Interest on loans to Government-owned enterprises. Interest paid to Treasury on the Government's investment in corporations or funds which are wholly-owned by the Government.

<u>Symbol</u>	<u>Title</u>
801435	General Fund Proprietary Interest, Not Otherwise Classified



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- (4) Miscellaneous recoveries and refunds. All other recoveries and refunds. Includes such items as refunds on empty containers; refunds of State and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court cost; payments received by employees whose pay is disbursed by the Secretary of the Senate or Clerk of the House for services as a juror or witness; other compensation received by Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; and recovery of payments based on fraudulent claims; airline penalties for changing reservations of federal employees.

<u>Symbol</u>	<u>Title</u>
803102.1	Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Federal Funds
803220	General Fund Proprietary Receipts, Not Otherwise Classified, All Other

- (5) Special Fund Receipt Account. Special fund receipt accounts are credited with receipts from specific sources that are earmarked by law for a specific purpose; but which are not generated from a cycle of operations. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements.

<u>Symbol</u>	<u>Title</u>
805005.2	Land and water conservation fund, surplus property sales (see FMM 9252-9d for detailed instructions)

f. TAXES

<u>Symbol</u>	<u>Title</u>
800199	Miscellaneous taxes, not otherwise classified

9652-5 USE OF OTHER AGENCIES' ACCOUNT SYMBOLS

NASA's Centers may be required to use accounts designated for other government agencies. In those instances, the Treasury Financial Manual, Part 2, Chapter 1500 should be consulted to determine the validity of the other agencies' account symbol.



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FMM 9653 DESIGNATION OF NASA PERSONNEL TO PERFORM SPECIFIC FINANCIAL MANAGEMENT FUNCTIONS

9653-1 SCOPE

This portion of the chapter (FMM 9653-1 through 9653-10), sets forth the procedures to be followed by Deputy Chief Financial Officers (DCFOs) in designating personnel to perform specific functions relating to financial matters. It also includes the procedures to be utilized when a DCFO will be designated to perform the function of a certifying officer.

9653-2 AUTHORITY

- a. NASA Management Instruction 9650.1_
- b. Treasury Financial Manual (TFM), Volume I, Part 4, Chapter 1100 and 2000, and Volume 1, Part 3, Chapter 5000
- c. 31 USC 3521 and 26 USC 1465
- d. Department of the Treasury Circular No. 680, as revised
- e. General Accounting Office (GAO) Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Chapter 3, Section 3

9653-3 DEFINITIONS

- a. **CERTIFYING OFFICER.** This term applies to a NASA employee designated via a FMS Form 210, Designation for Certifying Officer, by DCFOs pursuant to NASA Management Instruction 9650.1_, to (1) certify invoices for payments. Designees will take such actions as prescribed by the Department of the Treasury Circular 680, as revised (31 USC 3521), and Treasury Financial Manual, Volume I, Part 4, Section 2040 (see also FMM 9280-3 and FMM 9630). It also applies to DCFOs designated by the Director, Financial Management Division as certifying officers. The term should not be confused with officials designated to certify fund availability.



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- b. **WITHHOLDING AGENT.** A NASA employee designated by DCFOs to withhold Federal income taxes and Federal Insurance Contribution Act (FICA) taxes as prescribed in TFM, Volume 1, Part 3, Chapter 4000; and state, county, city income taxes and District of Columbia income taxes pursuant to Treasury Financial Manual, Volume 1, Part 3, Chapter 5000, and 26 USC 1465.
- c. **COLLECTION AGENT.** A NASA employee designated by DCFOs to collect all monies due Centers pursuant to properly prepared billing documentation and for the expeditious and proper disposition of all monies received in accordance with the General Accounting Office (GAO) Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Chapter 3, Section 9.

9653-4 DESIGNATION OF DCFO

Prior to exercising the authority delegated in NMI 9650.1_ regarding the designation of certifying officers, the Director, Financial Management Division, NASA Headquarters must notify the Department of the Treasury, Chief Disbursing Officer of the appointment of a new DCFO. Pursuant to the Department of the Treasury Bulletin No. 84-03, dated October 24, 1983, notification will be accomplished by submitting a TFS Form 2958, Delegation of Authority (see FMM Appendix 9653-4A) for each designation. The TFS Form 2958 will be signed by the designated DCFO and submitted to NASA Headquarters, Code BFZ for the signature of the Director, Financial Management Division. Copies of the TFS Form 2958 will be distributed to the Regional Disbursing Offices by the Chief Disbursing Officer.

9653-5 DESIGNATION OF CERTIFYING OFFICERS

- a. **RESPONSIBILITY.** See FMM 9630 for specific responsibilities.
- b. **SELECTION.** Center employees and employees of component Centers, where appropriate, designated by the DCFOs to serve as certifying officers will be selected with due regard to the responsibilities placed upon the employee by applicable laws. Selected employees will be located in the audit process in order to detect the possibility of erroneous or illegal payments. Persons selected to act as certifying officers will not be lower than grade GS-7.
- c. **DESIGNATION.** Upon selecting an employee to act as a certifying officer, the DCFO will forward the name of the selected employee by submitting copy 1 and 2 of the applicable FMS Form 210, Designation for Certifying Officer, (see FMM Appendix 9653-5A through 5C).

For each certifying officer designated to process any type (check or electronic funds transfer) of payment send copy 1 and 2 of the applicable FMS Form 210 to the Regional Financial Center responsible for making payments (see FMM Appendix 9653-5B).



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At the time of designation, the DCFO should advise certifying officers of the legal responsibility to certify vouchers in accordance with 31 USC 3528, as amended. A NASA Center's DCFO may also be designated as a certifying officer by the Director, Financial Management Division, NASA Headquarters, by submitting copy 1, 2 and 3 of the FMS Form 210 to NASA Headquarters, Code BF for signature. Copy 1 and 2 of FMS Form 210 will be forwarded to the applicable regional disbursing office for processing.

Establishment or Agency," and "Bureau or Offices," will be completed to show "National Aeronautics and Space Administration," and the name of the designating NASA Center, respectively. The 8-digit agency location code will be shown in block number 1 (see FMM Appendix 9210-8A).

- d. **REVOCATION.** DCFOs are required to notify the Regional Disbursing Officer, to whom designations have previously been forwarded, whenever the authority of a certifying officer is being revoked. DCFOs will submit copy 1 and 2 of the applicable FMS Form 210 to the Regional Disbursing Officer as soon as possible.

9653-6 *DESIGNATION OF WITHHOLDING AGENTS*

- a. **RESPONSIBILITY.** Each designated withholding agent will be responsible for withholding from wages paid to NASA employees Federal income taxes and, where applicable, Federal Insurance Contribution Act taxes, District of Columbia income taxes, state and territorial income taxes and other authorized withholdings, and for filing required returns and effecting payment of such withheld taxes in accordance with laws, regulations and agreements applicable thereto.
- b. **SELECTION.** Normally, the DCFO of each NASA Center will be the designated withholding agent. However, in those instances where the DCFO deems it appropriate, a subordinate official may be so designated. Persons serving at component functions for such locations, shall also be so designated.
- c. **DESIGNATION.** Formal notice of a designation is not required to be furnished to the Department of the Treasury nor to state officials in those states where state income taxes are withheld from employee pay. A letter to the selected employee, when other than the DCFO, will be prepared to document the designation. A copy will be retained by the DCFO. Persons authorized in writing to act in the absence of designated officials assume all the responsibilities inherent in the position.



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9653-7 *DESIGNATION OF COLLECTION AGENTS*

- a. **RESPONSIBILITY.** The collection agent will be responsible for the collection of all monies due the Center pursuant to properly prepared billing documentation and for the prompt and proper disposition of all monies received.
- b. **SELECTION.** Center employees and employees of component Centers, where appropriate, selected by the Center DCFO to serve as collection agents, shall be selected with due regard to the responsibilities of the assignment which are contained in various laws and regulations. To provide appropriate internal control, collection agents will not be responsible for maintaining accounting records which serve as the basis for billing.
- c. **DESIGNATION.** A letter to each selected employee will be prepared to document the designation and outline the responsibilities of the position. A copy of the letter will be retained by the DCFO. Persons authorized in writing to act in the absence of a designated official assume all the responsibilities inherent in the position.

9653-8 *CERTIFYING OFFICERS FOR SPECIAL PURPOSES*

a. *RESPONSIBILITY*

- (1) Federal Employees' Group Life Insurance. Employees of DCFOs of each NASA Center and component Centers, where appropriate, who are designated to act as certifying officers for Federal Employees' Group Life Insurance purposes, will be responsible for making the necessary certification in individual cases involving claims, notices, and other pertinent material and will be responsible for the accuracy of the information for which the certification is made.
- (2) Civil Service Retirement Purposes. Employees of DCFOs of each NASA Center and component Centers, when appropriate, who are designated to act as certifying officers for retirement purposes will certify individual retirement records, SF 2806, and related documents, and will be responsible for the accuracy of all data contained therein.

- b. **DESIGNATION.** Use the same procedures as described in paragraph 9653-7c above.

9653-9 *DESIGNATIONS*

The DCFO at each NASA Center will designate the minimum number of certifying officers, cashiers, and withholding agents necessary to effectively and efficiently perform the duties and responsibilities of the position.



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9653-4A ***DELEGATION OF AUTHORITY (TFS FORM 2958)***



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9653-5A ***FMS FORM 210, DESIGNATION OF CERTIFYING
OFFICER***



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FMM 9654 CLAIMS RESULTING FROM NONRECEIPT OF U.S. TREASURY CHECKS AND THE CANCELLATION OF UNAVAILABLE U.S. TREASURY CHECKS

9654-1 SCOPE

This portion of the chapter (FMM 9654-1 thru 9654-12) prescribes the forms to be used and the procedures to be followed by NASA Centers in (1) processing claims pursuant to the receipt of notice from the payee that a U.S. Treasury check has not been received, or has been lost, stolen, destroyed, mutilated, or forged, (2) processing the cancellation of unavailable checks to which the payee is no longer entitled to the proceeds thereof, and (3) processing claims for checks subject to the limited payability cancellation procedures. This is a manual system, however the proceeds from Treasury Limited Payability Cancellations, Unavailable Check Cancellations, and Payment Over Cancellation transactions are transmitted to NASA via the On-line Payment and Collection (OPAC) system. Centers should contact Treasury for mechanized applications, if required, based on the volume of these types of transactions.

9654-2 AUTHORITY

These procedures incorporate Treasury Financial Manual (TFM), Volume 1, Part 4, Chapter 7000, Cancellations, Deposits, and Claims for Checks Drawn on the United States Treasury, Treasury Bulletin No. 90-03, dated October 1, 1989, and are applicable to all NASA Centers.

9654-3 DEFINITIONS

- a. **AVAILABLE CHECK** - A check not paid by Treasury and in the possession of the NASA Center or the Regional Disbursing Office (RDO).
- b. **AVAILABLE CHECK CANCELLATION (ACC)** - The physical check has been returned to the disbursing office and the funds are provided to the NASA Center.
- c. **CANCELLATION** - The process whereby an issued check that has not been presented for payment is put in paid status in Treasury's Check Payment and Reconciliation (CP&R) system.



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- d. **CLAIMABILITY** - The length of time a payee can present a claim of nonreceipt, loss, or theft of a check to an agency.
- e. **CHECK STATUS INQUIRY (CSI)** - An inquiry by an agency as to the payment status of a check or a request for a copy of a check.
- f. **LIMITED PAYABILITY CANCELLATION** - Checks issued on or after October 1, 1989, that are still outstanding after 12 months will be automatically canceled each month by Treasury, and the funds will be returned to the agency. This will occur during the 14th month for checks that become more than 12 months old during the previous month.
- g. **NONRECEIPT CLAIM** - Claim by payee that a U.S. Treasury check to which the payee is entitled was not received and requests a replacement check.
- h. **RECERTIFIED PAYMENT** - A payment of a new numbered replacement check issued to a recipient based on a claim of nonreceipt, loss, theft, destruction, or mutilation of the original check. This payments may be issued at the FMOs option at any point prior to or during the claims process.
- i. **STATUS** - The payment status of a check; that is, whether an issued check is outstanding or paid according to Treasury records.
- j. **UNAVAILABLE CHECK** - A check which is not in the possession of an Center or the Regional Financial Center (RFC) servicing the Center.

9654-4 CHECKS ISSUED PRIOR TO OCTOBER 1, 1989

- a. **CHECK PAYABILITY.** Treasury will decline payment of all Treasury checks issued prior to October 1, 1989, negotiated to a financial institution after October 1, 1990 (see Treasury Bulletin No. 90-03, dated October 1, 1989). Financial institutions will advise the payee to contact the issuing NASA Center for a claim of entitlement of the underlying obligation. When the check is returned to a NASA Center because it is no longer negotiable, the check should be shredded.
- b. **PRE-EFFECTIVE DATE LIMITED PAYABILITY CANCELLATION.** As of April 1, 1991, Treasury will identify and cancel all checks issued prior to October 1, 1989, that are still outstanding. This money will be utilized by Treasury as provided in Public Law 100-86, Section 1003. Treasury will not issue an appropriation credit to NASA for checks that are cancelled.



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- c. **CLAIMS PRESENTED TO NASA CENTERS FOR OBLIGATIONS.** When a claim is presented to a NASA Center for a check issued prior to October 1, 1989, the Center should examine the official records to see if an earlier claim or cancellation has been processed. If the Center cannot determine from its records the status of the check, an SF 1184 may be prepared citing stop reason code M, requesting status only or stop reason code K or L, requesting a photocopy. Copies requested 19 to 78 months after the check issue date will be provided for a \$4 fee, which should be charged to the center support operating account. If the status of the check is outstanding, the 6 year limitation has not expired, and the Center determines from its records that the claim is valid, a replacement check must be given the payee. The replacement check should be funded from the same appropriation that funded the original check or an unexpired appropriation, in accordance with Closed Account legislation. If the check has been paid or if the check was cancelled and recertified, the Center is no longer obligated.

9654-5 CHECKS ISSUED ON OR AFTER OCTOBER 1, 1989

- a. **CHECK PAYABILITY.** All Treasury checks issued on or after October 1, 1989, will bear the legend "Void After One Year." Treasury will decline payment of checks not negotiated to a financial institution within 1 year from the issue date. Financial institutions will advise the payee to contact the issuing NASA Center for a claim of entitlement of the underlying obligation if the check is over 1 year old. Physical checks returned to NASA Centers because they are no longer negotiable should be stamped "Void". When the Limited Payability Cancellation credit has been received by the NASA Center, the checks should be shredded.
- b. **CHECK CLAIMABILITY.** Any claim on account of a Treasury check issued on or after October 1, 1989, will be barred unless it is presented by the payee to the NASA Center within 1 year from the date of issuance. An SF 1184, Unavailable Check Cancellation prepared by a NASA Center must be received at Treasury within 13 months from the date of issuance.



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- c. **LIMITED PAYABILITY CANCELLATION.** During the 14th month after issuance, Treasury will identify and cancel all checks that have aged 12 months from the issue date during the previous month and have remained outstanding. The proceeds of the checks will be forwarded to NASA through the On-Line Payment and Collection (OPAC) system. The OPAC system provides detailed information concerning the original check, i.e., the check serial number, the check date, the account symbol, payee ID, payee name, and dollar amount. NASA Centers will record the proceeds as an appropriation refund (see FMM 9261-4b). Centers will also report the credits monthly in Section II of the SF 224: Statement of Transactions, and return them to the appropriation account from which the canceled check was issued or an unexpired account. The appropriation refund should eliminate the disbursement but leave the obligation and cost related to the cancelled check. Centers are to vigorously pursue the replacement of cancelled checks issued on or after October 1, 1989. Procedures utilized to insure a timely replacement should coincide with the Cash Management procedures utilized to collect funds due NASA. If no claim has been presented within 3 years from the date of the check, NASA Centers should return the funds to Treasury through the SF 2108: Yearend Closing Statement for annual, multiyear, and no-year appropriation accounts.
- d. **CLAIMS PRESENTED TO NASA CENTERS FOR OBLIGATIONS.** Treasury will not process any SF 1184, Unavailable Check Cancellations (UCCs) after 13 months from the date of issuance. If a claim is presented to a NASA Center for the proceeds of a check that was presented for payment after one year from the date of issuance of a check, the Center should examine the records to determine if an earlier claim or cancellation has been processed. If no information is available, the Center will prepare an SF 1184, citing stop reason code K or L, requesting a photocopy; or stop reason code M, requesting status. The Financial Management Service (FMS) will provide copies for up to 78 months from the check issue date. Copies requested 19 to 78 months after the check issue date will be provided for a \$4 fee, which should be charged to the center support operating account. When a claim is presented after a limited payability cancellation credit has been sent to an Center, the Center will check the records to see if a prior recertification has been processed. If the check has not been recertified, the Center will recertify the payment and the original appropriation cited on the cancelled check will be utilized.



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9654-6 *SF 1184, UNAVAILABLE CHECK CANCELLATION*

The SF 1184 is a four-part standard form (see FMM Appendix 9654-6A) that must be prepared by NASA Centers for all actions involving unavailable U.S. Treasury checks. The form must be typed and signed by the Center FMO. Instructions for the preparation of the form are included in 1 TFM 4-7000, Appendix No. 2. NASA Centers will prepare and submit an SF 1184 when:

- a. the payee submits a claim for nonreceipt, loss, theft, destruction, mutilation, or forgery of a U.S. Treasury check to which the payee is entitled to the proceeds of the check; or
- b. the FMO determines that the payee is no longer entitled to the proceeds of a check; or
- c. the Center requires a photocopy of the check or the payment status of the check is needed for administrative purposes.

9654-7 *RECERTIFICATION PROCEDURES*

Payments made by means of direct deposit-electronic funds transfer may not be recertified. Recertified payments may be scheduled on the SF 1166, Voucher and Schedule of Payment, at the same time the SF 1184 is prepared. NASA Centers may recertify check payments at any point in the claims cycle; that is (1) before the status of the original check is known; (2) after the Center has been advised that the original check is outstanding; (3) after the Center has received a credit from Treasury for the cancellation of an outstanding unavailable check; (4) upon receipt of a completed FMS Form 1133, Claim Against the United States for the Proceeds of a Government Check submitted by the payee, claiming noninvolvement in the negotiation of the original check that has been paid; (5) after notification by Treasury that the claim appears to be valid; or (6) after receipt of the amount collected from the banking system, on valid claims, by Treasury. Recertification may also be made simultaneously with the submission of the SF 1184 if the circumstances indicate that the payee should receive an immediate replacement and the risk of loss from an overpayment is limited.

The following actions will be taken by FMOs when recertifying payments:

- a. An SF 1166, Voucher and Schedule of Payment, will be used, by Centers, to schedule the replacement payment. The SF 1166 must be marked "Recertified Payment" and should reference the unavailable original check, providing the date of issue and the check number, and the SF 1184 submitted on the original check.



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- b. The recertification of payments at points (1), (2), (4) and (5) in the cycle listed above will require the establishment of an accounts receivable which cites the same appropriation as the original payment. General Ledger Control Account 1180, Accounts Receivable, Refunds, Recertified Checks, has been established for this purpose and the associated pro forma entries for Recertified Payments are in FMM Appendix 9654-7A. The SF 1184 should be used to support the accounts receivable.
- c. A credit received from Treasury or the accomplishment of collection actions will precipitate the liquidation of the accounts receivable.
- d. The write-off of an accounts receivable, recertified check as uncollectable requires the recording of a commitment, obligation, cost and disbursement against appropriated funds. The appropriated funds that are utilized need only be available for obligation and would generally, although not necessarily, be the same as that used for the original payment.

9654-8 *PROCESSING CLAIMS BY THE REGIONAL FINANCING CENTER (RFC)*

The Regional Financing Center (RFC) will not process a claim (SF 1184) for a check that has aged 12 months from the issue date. When the RFC receives the SF 1184 from an Center FMO, the RFC will search its records to determine whether the check was issued. If no payment was issued or the amount of the payment or claim number does not match the records, the RFC will mark the box in the "For D.O. Use" block indicating the reason why the SF 1184 could not be processed and return the SF 1184 to the Center. If the check was issued, the payment information, check symbol and serial number of the check will be typed in the appropriate blocks on the form. The RFC will research the payment against their cancellation and stop payment records. If the check was previously canceled, the RFC will so indicate in the "For D.O. Use" block of the SF 1184 and return the form to the NASA Center.



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9654-9 *PROCESSING OF CLAIMS BY THE OPERATIONS DIVISION CHECK CLAIMS (ODCC)*

When the RFC determines that the check listed on the SF 1184 was not issued and is not in the possession of, nor has been cancelled by the disbursing office, the original SF 1184 will be sent to the Operations Division Check Claims (ODCC) for processing. The ODCC will process the SF 1184 data into the Treasury Check Payment and Reconciliation (CP&R) System to determine the payment status of the check. Prior to submission to the ODCC, the RFC will mark the box indicated "For D.O. Use," indicating whether or not the SF 1184 has been processed and if not the reason why. If the SF 1184 has not been processed by the RFC, the SF 1184 will be returned to the Center. When the SF 1184 is processed, the RFC will sign the SF 1184; retain their copy; send the "Agency Receipt Copy" to the Center specified on the SF 1184; and submit the remaining copies to the ODCC. Based on the Stop Reason Code (see FMM Appendix 9654-9A and 1 TFM 4-7000, Appendix No. 3) indicated on the SF 1184, Treasury will take one of the actions described in the following sections.

- a. **DAILY ADVICE OF STATUS (DAS).** Every SF 1184 submitted to the ODCC will be entered into the Check Payment and Reconciliation (CP&R) system to determine the payment status of the check and Centers will receive a Daily Advice of Status from the Computer Services Division (CSD), Financial Management Service (FMS). The Daily Advice of Status is an informational, not an accounting document. The DAS informs the Center by means of a status code and message (see FMM Appendix 9654-9B and 1 TFM 4-7000, Appendix No. 10 & 11) of the payment status of the check and action to be taken by Treasury (for example, Treasury will forward a credit on the cancellation of an outstanding unavailable check or a photocopy of the paid check). However, when Stop Reason Code "R" is used, no DAS will be provided unless the SF 1184 rejects because of missing or erroneous data. If no previously accepted SF 1184 was submitted, action will be taken by ODCC, and the payee, not the Center, will be advised. If there is a record of an accepted SF 1184, no action will be taken.
- b. **AGENCY RECERTIFICATION FOLLOW-UP (FMS FORM 3864).** When the SF 1184 has been submitted to the ODCC for processing and the Center does not receive a response after a reasonable time, or the information received from the ODCC was incomplete, NASA Centers will submit a FMS Form 3864, Agency Recertification Follow-Up (see FMM Appendix 9654-9C), to inquire or follow-up on a specific unavailable check inquiry. Instructions for the preparation of the form and an explanation of conditions, circumstances, and time frames under which the Center will initiate a follow-up are included in 1 TFM 4-7000, Appendix No. 5.



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- c. **REJECTION OF SF 1184 SUBMISSION.** Upon receipt of the original SF 1184, the Operations Division Check Claims (ODCC) will visually inspect the form to determine if it has been properly prepared and is readable. If the SF 1184 is unreadable, it will be returned to the Center without further processing. However, if the form is deemed readable but required data is missing or is inappropriate for the Stop Reason Code indicated by the Center, the SF 1184 will be processed into the CP&R system and the Daily Advice of Status (DAS) will notify the Center by Status Message that the SF 1184 is being rejected and the reason therefore, and advise the Center of the action to be taken.

9654-10 ACTIONS TAKEN WHEN THE CHECK IS OUTSTANDING FOR CREDIT TO NASA

- a. **CREDIT TO CENTERS' AGENCY LOCATION CODE (ALC).** When the SF 1184 is submitted by the RFC for processing by the CP&R system, a credit will be provided to the issuing Center if the payment status of the check is "outstanding." A credit will also be provided to the Center when a Limited Payability Cancellation has been accomplished by Treasury. These credits, which include detailed information concerning the original check, will be reflected against the Centers' ALC as follows:
- (1) An Unavailable Check Cancellation credit will be transmitted to the Center ALC via OPAC notifying it of the credit for checks that are stale-dated.
 - (2) A Limited Payability Cancellation credit will also be transmitted to the Center via OPAC for checks that are still outstanding after 12 months.
 - (3) An OPAC bill will be provided to the Center and will include both Unavailable Payability Cancellation credits and Limited Payability Cancellation credits.
- b. **CENTER PROCESSING OF CREDIT RECEIVED ON OPAC.** When NASA Centers receive the credit from OPAC, the Center will take the following actions:
- (1) In instances where the Center has not recertified a payment before receiving a credit from Treasury, the credit will be used to offset the original payment to the account from which it was made. A reduction of disbursements will be made in FACS citing the UPN and contract of the original payment (obligations will remain outstanding to support future payments).
 - (2) In instances where the Center has recertified a payment before receiving credit from Treasury, the credit will be the basis for liquidating the accounts receivable.
 - (3) When Centers receive an OPAC credit it should be included on the monthly SF 224 and recorded as an appropriation refund (see FMM 9261-4b).
- A Journal Voucher (1017-G) will be prepared to reverse the disbursement against the applicable appropriation as determined in (1) or (2).



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- c. **PHOTOCOPY AND STATUS REQUESTS.** When Stop Reason Codes K, L, and M are used by Centers to obtain photocopies of paid checks or payment status information, the DAS will provide status information when the check is outstanding and indicate "Outstanding - No Photocopy" when a photocopy is requested by an Center.

9654-11 ACTIONS TAKEN WHEN THE CHECK HAS BEEN PAID

- a. **PHOTOCOPY OF PAID CHECK IS AVAILABLE WITHIN 60 DAYS.**
When the payment status of the original check in Treasury's CP&R system is "paid," the Status Message on the DAS will so indicate. If Stop Reason Codes A, D, F, G, K, L, S or U is used by an Center, a photocopy of the paid check, FMS Form 1133, Claim Form and FMS Form 3858, Claims Document will be provided by Treasury within 60 days except in deceased payee cases.
- b. **PHOTOCOPY OF PAID CHECK IS NOT AVAILABLE WITHIN 60 DAYS.**
When the photocopy of the paid check is not available after 60 days, the ADCC will send a FMS 1133 used as a modified claim form to the Center if the Stop Reason Code indicates a nonreceipt situation. If the payee continues to allege noninvolvement in the negotiation of the check, the payee will complete the modified claim form and return it to the Center who will review it for completeness and forward it to the ADCC.

The ADCC will adjudicate the claim and credit the Center for the amount of the check if the claim is in order. The Center will use the credit to offset a previously established account receivable or to pay the claimant (see FMM 9654-11b).
- c. **OTHER.** When the photocopy is not available for claims other than nonreceipt (deceased payee, nonentitlement, lost or stolen-endorsed, photocopy requests, certified photocopy requests, and status requests) the Center will not receive a credit. After 60 days, the ADCC will notify the Center that no further action can be taken by Treasury.



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9654-12 CLAIMS

- a. **FILING A CLAIM.** When the Center receives the photocopy of the paid check, the FMS Form 1133, Claims Form (see FMM Appendix 9654-12A) and the FMS Form 3858, Claims Document (see FMM Appendix 9654-12B) from Treasury, the FMO will contact the payee to find out if noninvolvement in the negotiation of the check is alleged after examining the photocopy. If the payee admits negotiating the check or authorizing its negotiation, or does not return the claim form, no further action will be taken by Treasury and the Center must take necessary action to collect any overpayment. However, if the payee denies negotiation of the check, the FMO will have the payee complete and sign the claim form. The form is then returned to the FMO and reviewed for completeness. If properly completed, the claim forms will be sent by the FMO to the ADCC with the ADCC copy of the claims document and the photocopy of the check in the envelope provided by the ADCC.
- b. **ADCC ADJUDICATION.** The adjudication process at Treasury begins when ADCC receives the FMS Form 1133, Claims Form from the Center. The Adjudication Division Check Claims (ADCC) will analyze the payee's signature and other information on the claim form to determine the validity of the claim. If the ADCC determines that the payee was involved in the negotiation of the check, the claim is denied and the Center will be notified by means of the FMS Form 3859, Claims Disposition Notice (see FMM Appendix 9654-12C) that the payee was involved in the negotiation of the check. Collection of any overpayment from the payee must be done by the Center in accordance with Federal Claims Collection Standards, Title 4, Chapter II, Code of Federal Regulations, Part 101-105. However, if the ADCC determines that the payee does not appear to have been involved in the negotiation of the check, the claim will be accepted and the Center will be advised on FMS Form 3859 that the claim is valid and settlement is authorized (see FMM 9654-7). The ADCC will seek to recover from the presenting bank and refer the claim to the US Secret Service for investigation. If the funds are recovered, the ADCC will credit the agency for the amount on OPAC.



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9654-6A *UNAVAILABLE CHECK CANCELLATION (SF 1184)*



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9654-7A *RECERTIFIED PAYMENTS PRO FORMA ENTRIES*

(1) Check is Recertified by the Financial Management Officer (before receiving credit from Treasury).

Dr 1080 Recertified Checks Issued
Cr 1010 Appropriated Funds with the U.S. Treasury

Dr: 1180 Accounts Receivable, Refunds, Recertified Checks
Cr: 2280 Liability for Recertified Checks

(2) Check Returned by Payee; Collection Received from Treasury Via 1081 Credit to 80F3880; or Check Written Off as Lost (not presented to Treasury).

Dr: 1010 Appropriated Funds with the U.S. Treasury
Cr: 1080 Recertified Checks Issued

Dr: 2280 Liability for Recertified Checks
Cr: 1180 Accounts Receivable, Recertified Checks

(3) Accounts Receivable Written Off as Uncollectable on Recertified Checks

Dr: 6310 Uncollectable Receivables
Cr: 1080 Recertified Checks Issued

Dr: 2280 Liability for Recertified Checks
Cr: 1180 Accounts Receivable, Recertified Checks

Dr: 3230 Uncommitted/Unobligated Allotments
Cr: 3260 Disbursed Appropriations

A Commitment, obligation, cost and disbursement are recorded in the accounting system against appropriated funds (see FMM 9654-7).



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9654-9A STOP REASON CODES

<u>Code</u>	<u>Type</u>	<u>Description</u>
A	Recertified	The payee reported nonreceipt, loss, theft, destruction, or mutilation of the check, and if the check was reported lost or stolen, it was not endorsed. The payee is entitled to the proceeds. The Center has decided that a recertified payment will be authorized before the status of the original check is known. If the Center is not immediately recertifying, stop reason code D is appropriate.
B	RESERVED	
C	RESERVED	
D	Entitlement	The same conditions apply as for Recertified (see A above) except the Center prefers to recertify the payment after it has been advised of the status of the original payment, or after receiving credit from Treasury on the outstanding check. A recertified check is not issued until the status of the original check has been determined.
E	Deceased	The payee died before the check was issued, and the payee's estate is not entitled to the proceeds of the check. As in nonentitlement situations (F below), the Center will attempt to find out what disposition was made of the check. The Center will warn the representative of the payee's estate that the check must be returned to the Center or the disbursing activity for proper disposition if it is in the possession of the estate or later comes into such possession. The check must not be negotiated.
F	Nonentitlement	The payee is not entitled to all or part of the proceeds of the check. The Center should attempt to find out what disposition was made of the check. It should warn the payee that the check must be returned to the Center or disbursing activity for proper disposition if it is in the payee's possession or later comes into such possession. The check must not be negotiated. A check (the proceeds of which are not due) that has pieces missing, large enough to be negotiated or that could constitute a claim for a replacement, must be cancelled by an SF 1184.



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G	Lost/Stolen	The payee reported the check was Endorsedendorsed and then lost or stolen. The payee is entitled to the proceeds, and the Center will recertify any second payment after the status of the original payment is determined. Note: Checks endorsed in blank or restrictively endorsed are payable to the bearer. If an agency decides to recertify a second payment when the status of the original check indicates paid, it does so at its own risk. Treasury may not be able to recover the proceeds of the original payment from a financial institution.
H	RESERVED	
I	RESERVED	
J	RESERVED	
K	Photocopy	The Center requires a photocopy of the check for administrative purposes. No indications of nonreceipt, loss, theft, or other evidence that claim for a check by the payee is involved
L	Certified Photocopy	A photocopy of the check will not satisfy legal requirements. No indications of nonreceipt, loss, theft, or other evidence that a claim for a check by the payee is involved.
M	Status- No Photocopy	To be used for determining payment status only, but a photocopy is not required by the Center. No indication that a claim for a check is involved
N	RESERVED	
O	RESERVED	
P	RESERVED	
Q	RESERVED	



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R	Followup to Prerecertificatio n Stop	The Center requires information on a stop payment processed prior to July 27, 1984, either for itself or on behalf of the payee. For Centers submitting SF 1184s through a RFC, any stop reason code will be changed to "R" if the financial center discovers that a previous stop payment (either an SF 1180 or SF 1184) was submitted to the ODCC prior to July 27, 1984. Note: No Daily Advice of Status (see Section 7060.5a) will be returned for "R" stop reason codes except when the SF 1184 rejects because it was not prepared properly. Advice of action taken or status of the claim will be received directly from ODCC. If a stop payment was processed after July 27, 1984, the "R" stop code will not be accepted even if there was also a stop payment prior to July 27, 1984.
S	Agency Match- Nonentitlement	To be used by the Center's Inspector General when the Center's payee is no longer entitled to the proceeds of a check.
T	Agency Match- Deceased	To be used by the Center's Inspector General when the Center's payee died before the issue date of a check and the payee's estate is not entitled to the proceeds of the check.
U	Legal Incapacitation	The Center determines if the the payee is no longer legally entitled to the proceeds of a check. The date of the event establishing legal incapacitation will be placed in the "Date of Death" field of the SF 1184.
V	RESERVED	



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9654-9B STATUS CODES/MESSAGES FOR SUBSEQUENT TREASURY COMMUNICATIONS

Stop Rejects

1A	Rejected	symbol missing
1B	Rejected	check serial number missing
1C	Rejected	check amount missing
1D	Rejected	original check date missing
1E	Rejected	UCC/CSI reason code missing 1/
1F	Rejected	payee ID number missing
1H	Rejected	payee name missing
1I	Rejected	address missing
1J	Rejected	decendent name missing
1K	Rejected	date of death missing
1L	Rejected	agency location code missing
1M	Reserved	
1N	Rejected	amount to be reclaimed missing
1O	Rejected	agency output indicator missing
2A	Rejected	check description error; resubmit corrected stop
3A	Rejected	date of death after check date
3C	Rejected	dec'd payee wrong/payee
4A	Rejected	invalid UCC/CSI 1/
4C	Rejected	invalid agency location code
4D	Rejected	UCC/CSI code unauthorized for ALC 1/
4E	Rejected	invalid agency output indicator
5A	Rejected	check symbol field numeric only
5B	Rejected	check serial number field numeric only
5C	Rejected	amount field numeric only
5D	Rejected	reclaimed amount field numeric only
5E	Rejected	ALC field numeric only
6A	Rejected	invalid check date field
6B	Rejected	invalid date of death field
7A	Rejected	no record check symbol/serial number
8A	Rejected	check cancelled/agency credited
8B	Rejected	void check-DO never issued check
9A	Rejected	amount not equal to issue amount



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Paid Status

11	Paid	photocopy and claim to follow
12	Reserved	
13	Paid	ODCC reclamation; no photocopy to agency
14	Paid	photocopy to follow
15	Paid	certified photocopy to follow
16	Paid	status
17	Paid	endorsement may prohibit claims actions; photocopy and claim to follow
18	Paid	statute of limitations expired; no photocopy available
19	Reserved	
20	Paid	declined check photo/claim to follow
21	Paid	ACC credit by DO no photo available
22	Reserved	
25	No further information available	
26	Limited payability mass cancellation	

Outstanding Status

30	Reserved	
31	Reserved	
32	Outstanding	check cancelled, agency credited
33	Outstanding	no photocopy
34	Outstanding	status
35	Reserved	
36	Reserved	

Payment Exception Status

40	Payment exception	ODCC to review and advise
41	Payment exception	ODCC to review and advise
42	Payment exception	ODCC to review and advise
43	Payment exception	ODCC to review and advise
44	Payment exception	ODCC to review and advise

Subsequent Stops-Rejection of

51	Reserved	
52	Reserved	
53	Rejected	duplicate
54	Check has been previously cancelled	
55	No longer in use	
56	Reserved	



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Payments-over-Cancellations

- 61 Payment-over-cancellation-reversal of previous agency credit on (date) by SF 1081 No. (Voucher #); photocopy and claim attached.
- 62 Payment-over-cancellation-reversal of previous agency credit on (date) by SF 1081 No. (Voucher #); photocopy used for ODCC reclamation on deceased stop.
- 63 Payment-over-cancellation-reversal of previous agency credit on (date) by SF 1081 No. (Voucher #). Photocopy and claim attached; endorsement may prohibit claims action.
- 64 Reserved
- 65 Reserved
- 66 Reserved
- 67 Reserved
- 68 Reserved

Payment Exception Status

- 90 Payment exception ODCC to review and advise

Footnote:

- 1/ UCC/CSI refers to the SF 1184 and type of claim or inquiry. UCCs include stop reason codes A, D, E, F, G, S, T, and U for claims (reserved codes B, C, H, I, J, and V). CSIs include stop reason codes K, L, and M for inquiries (reserved codes N, O, P, and Q).



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9654-9C ***AGENCY RECERTIFICATION FOLLOW-UP
(FMS FORM 3864)***



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9654-12A CLAIMS AGAINST THE UNITED STATES FOR THE PROCEEDS OF A GOVERNMENT CHECK (FMS FORM 1133)



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9654-12B CLAIMS DOCUMENT (FMS FORM 3858)



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9654-12C CLAIMS DISPOSITION NOTICE (FMS FORM 3859)